

**ASSEMBLY BILL**

**No. 1868**

**Introduced by Assembly Member Bermudez**

January 17, 2006

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An act to amend, repeal, and add Section 5050 of the Business and Professions Code, relating to accountancy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1868, as introduced, Bermudez. Accountancy: licensure.

Existing law provides for the licensing and regulation of accountants by the California Board of Accountancy, in the Department of Consumer Affairs. Existing law requires a person engaging in the practice of public accountancy in this state to hold either a valid permit issued by the board or a practice privilege, as specified.

This bill would, until January 1, 2009, provide that this requirement does not apply to a certified public accountant or public accountant licensed and lawfully practicing in another state or a foreign country to the extent that he or she is temporarily practicing in this state incident to his or her regular practice.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 5050 of the Business and Professions
- 2 Code is amended to read:
- 3 5050. (a) No person shall engage in the practice of public
- 4 accountancy in this state unless ~~the person~~ *he or she* is the holder
- 5 of a valid permit to practice public accountancy issued by the

1 board or ~~a~~ *is the* holder of a practice privilege pursuant to Article  
2 5.1 (commencing with Section 5096). *Nothing in this chapter*  
3 *shall prohibit a certified public accountant or public accountant*  
4 *licensed in either another state or a foreign country, and lawfully*  
5 *practicing therein, from temporarily practicing in this state*  
6 *incident to his or her regular practice in the state or country in*  
7 *which he or she is licensed.*

8 ~~(b) This section shall become operative on January 1, 2006.~~  
9 *This section shall remain in effect only until January 1, 2009,*  
10 *and as of that date is repealed, unless a later enacted statute,*  
11 *that is enacted before January 1, 2009, deletes or extends that*  
12 *date.*

13 SEC. 2. Section 5050 is added to the Business and  
14 Professions Code, to read:

15 5050. (a) No person shall engage in the practice of public  
16 accountancy in this State unless he or she is the holder of a valid  
17 permit to practice public accountancy issued by the board or is  
18 the holder of a practice privilege pursuant to Article 5.1  
19 (commencing with Section 5096).

20 (b) This section shall become operative on January 1, 2009.